

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

UNITED STATES OF AMERICA,)	CASE NO. 1:22-MC-00056
)	
Petitioner,)	JUDGE DAVID A. RUIZ
)	
v.)	
)	
JAY A. BLUM,)	
)	MEMORANDUM OPINION AND ORDER
Respondent.)	

This matter is before the Court on the Report and Recommendation of Magistrate Judge Jennifer Dowdell Armstrong. (R. 11). Respondent Jay A. Blum filed a motion pursuant to Federal Rules of Civil Procedure 12(b)(4), 12(b)(5) and 12(b)(6) to dismiss the petition of the United States of America on behalf of the Internal Revenue Service seeking to enforce a summons issued to Respondent and his wife Sheri M. Stein-Blum, now deceased. (R. 5). The matter was referred to the magistrate judge for a Report and Recommendation (R&R). (R. 7).

On May 19, 2023, the magistrate judge issued an R&R recommending that the motion be denied in its entirety. (R.11). It further stated that any objections to that R&R must be filed within fourteen days of Respondent having been served with a copy of the R&R, and that failure to do so would constitute a waiver of subsequent review, absent a showing of good cause for such failure. (*Id.*, Page ID# 116). No objection from Respondent has been filed and the matter is ripe for review.

I. Standard of Review

When a magistrate judge submits an R&R, the Court is required to conduct a *de novo* review of those portions of the Report to which proper objection has been made. Fed. R. Civ. P. 72(b)(3); Local Rule 72.3(b). Federal Rule of Civil Procedure 72(b)(3) addresses only the review of reports to which objections have been made, but it does not specify any standard of review for those reports to which no objections have lodged. The Advisory Committee on Civil Rules commented on a district court's review of unopposed reports by magistrate judges. In regard to subsection (b) of Rule 72, the Advisory Committee stated: "When no timely objection is filed, the court need only satisfy itself that there is no clear error on the face of the record in order to accept the recommendation." Fed. R. Civ. P. 72 Advisory Committee's notes (*citing Campbell v. United States Dist. Court*, 501 F.2d 196, 206 (9th Cir. 1974), *cert. denied*, 419 U.S. 879)).

II. ANALYSIS and CONCLUSION

As noted, no timely objection has been made to the R&R. After reviewing record and the R&R itself, the Court finds the R&R to be well-reasoned and well-supported and further finds no clear error therein. Accordingly, the R&R is adopted and Respondent's motion to dismiss (R.5) is hereby denied in its entirety for the reasons stated in the R&R.

IT IS SO ORDERED.

Date: January 11, 2024

s/ David A. Ruiz
David A. Ruiz
United States District Judge